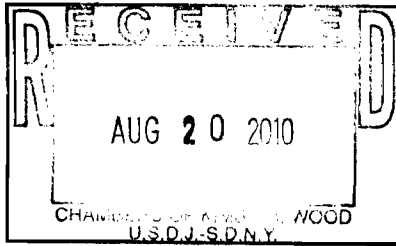
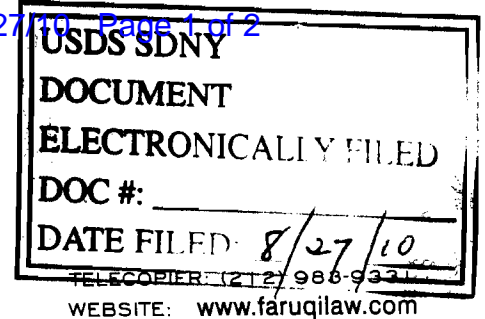


**FARUQI & FARUQI, LLP**

ATTORNEYS AT LAW

369 LEXINGTON AVENUE, 10TH FLOOR  
NEW YORK, NEW YORK 10017-6531  
(212) 983-9330



August 19, 2010

**VIA HAND DELIVERY**

Honorable Kimba M. Wood  
United States District Judge  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

**MEMO ENDORSED**

Re: *Sutherland v. Ernst & Young LLP*, Case No. 10 Civ. 3332 (KMW)  
*Mansberger v. Ernst & Young LLP, et al.*, Case No. 10 Civ. 3883 (KMW)

Dear Honorable Judge Wood:

I write in furtherance of my letter to the Court of August 17, 2010 ("August 17 Letter").

In that correspondence, Plaintiff Mansberger wrote to advise the Court of an impasse between Plaintiff Mansberger and Defendants Ernst & Young LLP and Ernst & Young U.S. LLP (collectively, "Ernst & Young" or "Defendants") involving conditions regarding Plaintiff Mansberger's access to Defendants' documents. Subsequent to my letter to the Court, Defendants and Plaintiff Mansberger reached a tentative accord on the primary concern raised in the August 17 Letter.<sup>1</sup>

Nonetheless, given the approaching deadlines, including Defendants' forthcoming motion to dismiss (which, after reviewing the documents to be produced, may require additional jurisdictional discovery), Plaintiff Mansberger continues to believe that a conference with the Court is warranted. Accordingly, Plaintiff Mansberger stands ready to participate in said conference at the Court's earliest convenience to address such outstanding issues as potential modification of the briefing schedule in the *Mansberger* action, appointment of interim class counsel, and any other issues the Court deems necessary.<sup>2</sup>

*Request  
denied at  
this time.*

<sup>1</sup> Plaintiff Mansberger and defense counsel are continuing to discuss ancillary issues regarding the protective order but believe that such issues can be, hopefully, resolved without the need for judicial assistance.

<sup>2</sup> As set forth in my August 17 Letter, such issues may include, *inter alia*, the timing of the *Sutherland* motion to dismiss.

FARUQI & FARUQI, LLP


Honorable Kimba M. Wood

August 19, 2010

Page 2

Thank you for Your Honor's time and attention to the foregoing.

Respectfully,



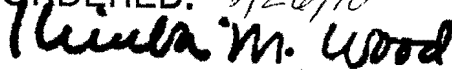
Gerald D. Wells, III (fm)

GDW:cm

cc: Christopher Marlborough, Esq.  
Gary F. Lynch, Esq., Carlson Lynch LLP (via email)  
Joel M. Cohn, Esq., Akin Gump Strauss Hauer & Feld LLP (via email)  
Max Folkenflik, Esq., Folkenflik & McGerity (via email)

*Counsel are directed to meet and confer with respect to any outstanding disputes between them, including the necessity for any further discovery, and any modification to the briefing schedule. After meeting, counsel are directed to write a joint letter to the Court, describing any agreements they have reached, any disputes that remain, and the parties' respective positions as to each.*

SO ORDERED: 8/26/10



---

KIMBA M. WOOD  
U. S. D. J.